

## **Abstract | Study on 'Open Budget 2.0 & Open Budget Data'**

The public budget system in Germany is subject to obligatory transparency and publication at all administrative levels. Social media currently contribute significantly to the ongoing and lasting opening of state and administration. Above all, Web 2.0 technologies revitalize existing reporting tools and enable greater civic participation in the budgetary processes of federal, state and local governments. The opening level of the budgeting system that has already been achieved can be measured and visualized by using the Open Budget Index of the International Budget Partnership. However, this index does not take the full potential of social media in terms of Open Budget 2.0. This second generation of the opening is characterized by active implementation, cross-linkage of open accounting data and participation that gets ahead of usual financial transparency, budget publication and an open budgetary debate.

The status of the opening process of the financial system in Germany varies on each level involved. An exemplary analysis of the federal government, the state of Baden-Württemberg, the district of Lake Constance and the city of Friedrichshafen will reveal to what extent budget transparency can be deployed over the Internet and whether open budget data has already been published and interlinked. Although the implementation status varies among budget planning data for budget management data, financial management data, budgetary sheets and fiscal reports, there still remains unused potential for further opening and crosslinking.

There is variety of approaches to a shared concept, consultation, decision-making, governance and quality control of public budgeting. The Web 2.0-driven opening of the state will remodel the formation of the public budget, as well as the discussion connected to the process, the budgetary debate, the resolution of budgeting laws and statutes, the budgeting management, progress and final reports, the review and the commenting of these reports as well as the discharge of those responsible. Participatory and civic budgets, interactive visualizations of open budget data and transparency portals will lead the way to new formats that could not be realized so far.

The implementation of Open Budget 2.0 is associated with numerous changes and adjustments. The limits of a web-based budgeting transparency need to be discussed, identified and subjected to legal alternations, based upon the requirements of the existent privacy and data protection laws. Technological challenges can be solved in collaboration with innovative IT-service providers. New challenges will be at the organizational level to the human resource management as well as the organizational and communicational culture. Guiding principles, goals and strategies that are to be developed complete the evolution from the public budget system in the sense of Open Budget 1.0 to Open Budget 2.0 which has become truly transparent due to the internet and social media.